

COLUMBIANA

Posted 4/27/16

Effective May 1, 2016.

The City of Columbiana has levied a sales tax on liquor and alcoholic beverages that is **in addition to the general rate that applies**, as shown below:

| Sales | <u>RATES</u> |
|--|---------------------|
| General Rate | 4.000 |
| Retail Selling Price of liquor or alcoholic beverages (excepting beer and table wine) | 2.000 |
| Total tax rate on the retail selling price of liquor or alcoholic beverages (excepting beer and table wine) | 6.000 |

Your City of Columbiana sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Columbiana sales and use taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE NO. 04-16-02

AN ORDINANCE AMENDING ORDINANCE NO. 04-00-01 AS PREVIOUSLY AMENDED TO ADD AN ADDITIONAL SALES TAX ON LIQUOR SALES

WHEREAS, the Mayor and Council of the City of Columbiana, Alabama, have deemed it necessary, proper, and for the benefit of the City to amend Ordinance No. 04-00-01 as previously amended ("Tax Ordinance") to add an additional tax on liquor sales;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBIANA, ALABAMA, AS FOLLOWS:

Section 1. That Section 1 of the Tax Ordinance be amended to add the following as subsection (g):

"(g) In addition to the other taxes imposed by this Section 1 and all other taxes of every kind now imposed by law, upon every person, firm, or corporation (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged or continuing within the City in the business of selling at retail, other than the Alcoholic Beverage Control Board of the State of Alabama, any liquor or alcoholic beverages (excepting beer and table wine) an amount equal to two percent (2%) of the gross proceeds of such sales of the business except where a different amount is expressly provided herein."

Section 2. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

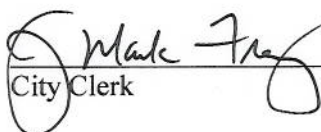
Section 3. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

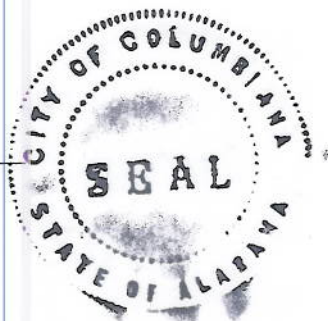
Section 4. Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.


Section 5. Effective Date. This ordinance shall become effective on the first day of May 2016, and the first payment of taxes hereunder shall be due and payable on the 20th day of June, 2016. This ordinance shall remain in full force and effect and shall apply to each month of the year 2016, beginning with the month of May and to each month of each calendar year thereafter from year to year.

Adopted and approved this 5th, day of April, 2016.

Attest:


City Clerk




Mayor